

The House Committee on Ways and Means offers the following substitute to HB 436:

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, so as to provide for an exemption from state sales and use tax only for a limited period of time regarding the sale or use of tangible personal property to certain nonprofit health centers; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, is amended by adding a new paragraph (7.05) as follows:

"(7.05)(A) For the period commencing on July 1, 2007, and ending on June 30, 2009, sales of tangible personal property to a nonprofit health center in this state which has been established under the authority of and is receiving funds pursuant to, the United States Public Health Service Act, 42 U. S. C. Section 254b if such health clinic obtains an exemption determination letter from the commissioner.

(B)(i) For the purposes of this paragraph, the term 'local sales and use tax' shall mean any sales tax, use tax, or local sales and use tax which is levied and imposed in an area consisting of less than the entire state, however authorized, including, but not limited to, such taxes authorized by or pursuant to constitutional amendment; by or pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; by or pursuant to Article 2, 2A, 3, or 4 of this chapter.

(ii) The exemption provided for in subparagraph (A) of this paragraph shall not apply to any local sales and use tax levied or imposed at any time."

SECTION 2.

This Act shall become effective on July 1, 2007.

H. B. 436 (SUB)

- 1
- SECTION 3.**
- 2
- All laws and parts of laws in conflict with this Act are repealed.